

**CERTIFICATION OF ADMINISTRATIVE RULES  
OF THE DEPARTMENT OF REVENUE  
FILED WITH THE SECRETARY OF STATE  
BRIAN P. KEMP**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rules are correct copies as promulgated and adopted on the 9<sup>th</sup> of September, 2011.

GEORGIA DEPARTMENT OF REVENUE

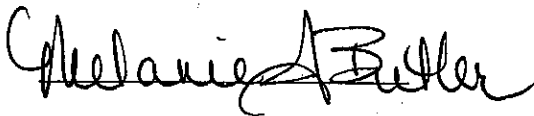
Filing Date: September 9, 2011.

The Georgia Department of Revenue has adopted:

- 560-2-2-.05, entitled "Monthly Report; Remittance of Taxes"
- 560-2-11-.02, entitled "Charitable Events"

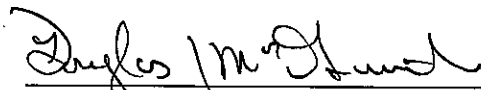
The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 3-2-2, 3-2-6 and 3-9-3.

Sworn to and subscribed before me this 9<sup>th</sup> day of September, 2011.



(Signature of Notary Public)  
(Notary Public Seal)

Notary Public, Rockdale County, Georgia  
My Commission Expires Nov. 19, 2012



Doug J. MacGinnitie  
Commissioner  
Georgia Department of Revenue

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-2  
GENERAL PROVISIONS**

**560-2-2-.05 Monthly Report; Remittance of Taxes -  
General Provisions.**

(1) Taxes imposed on all Alcohol manufactured, imported, sold, possessed, delivered, purchased, used, consumed, handled, or offered for sale within Georgia shall be collected from Wholesalers by use of a reporting system.

(a) Every Wholesaler shall file a monthly report with the Commissioner, in such format or manner as the Commissioner may reasonably prescribe, setting forth Alcoholic Beverage purchases for each calendar month, beginning and ending inventories for each calendar month and such other information as the Commissioner may require to describe the complete transactions;

(b) Each Wholesaler shall file the report for all Alcoholic Beverages, no later than the fifteenth (15<sup>th</sup>) day of each month for the preceding calendar month's transactions;

(c) The report shall indicate the total disposition of Alcoholic Beverages during the report period; and

(d) The proper tax remittance for all transactions shall be attached to the report.

(2) When one Wholesaler sells or transfers Alcoholic Beverages to another Wholesaler, the seller shall indicate on

the sales invoice that the Alcoholic Beverages are tax-paid by the seller.

(a) The seller shall include the transaction on the seller's monthly report and shall remit the proper tax with that report.

(3) For Malt Beverages only, no licensed Wholesaler of Malt Beverages shall accept or take from any municipality or county any fee, discount, rebate, or compensation of any nature for the collection or reporting of the city and/or county excise taxes as required.

Authority: O.C.G.A. §§ 3-2-2, 3-2-6.

**RULES  
OF  
DEPARTMENT OF REVENUE  
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-2-11  
HOTELS, CHARITABLE EVENTS & REAP**

**560-2-11-.02 Charitable Events – Hotels,  
Charitable Events & REAP.**

(1)(a) Bona fide non-profit charitable and civic organizations desiring to sell Alcoholic Beverages may apply for, on forms provided for by the Commissioner, a permit authorizing the organization to sell or distribute Alcoholic Beverages for consumption on the premises only for a period not to exceed three (3) days.

(b) Applications for such temporary permit must include:

1. A copy of an official document such as non-profit certification by the Internal Revenue Service or constitution and by-laws of the organization, or a corporate charter which clearly states the purpose of the organization.

2. A letter of authorization for the event from the local governing authority, or a signed affidavit from the applicant, confirming that applicant is in compliance with all local ordinances and regulations concerning special or charitable events.

(2) Except as provided in this paragraph, Manufacturers, Brokers, Importers, Shippers, Wholesalers and Retailers shall not make any donations of Alcoholic Beverages to any

non-profit charitable or civic organization that has obtained a permit. Except where:

(a) A non-profit charitable or civic organization has obtained a special event permit, Wholesalers shall be authorized to make donations of Alcoholic Beverages, provided that the Alcoholic Beverages were obtained through proper distribution channels and all applicable state and local taxes have been paid.

(b) No Alcoholic Beverages shall be donated to a non-profit charitable or civic organization unless the organization has the appropriate state non-profit license or permit.

(c) The amount of such donations shall not exceed the amount necessary for the event for which a special event permit has been obtained.

(3)(a) At the request of a non-profit charitable or civic organization that holds a special event permit, Manufacturers, Brokers, Importers, Shippers, or Wholesalers may donate services to the organization by having permitted Representatives provide pouring services and product information during the event.

(b) In addition to the responsibility of the employing Licensee and the permitted Representatives, the permit holder shall be responsible for all acts or omissions of any permitted Representatives providing services during an event.

(4) Provided a permit has been issued to a non-profit charitable or civic organization, the organization shall be considered the same as any other licensee and subject to all laws, rules and regulations under this Title.

(5) Nothing shall prohibit cash donations to charitable and civic organizations provided that such a donation is unconditional and not related to the purchase of a particular Brand or Brand Label of Alcoholic Beverage.

(6) No more than six (6) temporary permits may be issued to an organization in any one calendar year.

Authority O.C.G.A. § 3-2-2, 3-9-3.